

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE TENTH DAY OF NOVEMBER,
TWO THOUSAND AND SIX

PRESENT

**THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO**

WRIT PETITION No.23267 OF 2006

Between:

M/s.Aroma Family Kitchen,
Rep. by its Proprietress
Smt.J.Suma.

..... PETITIONER

AND

The Appellate Deputy Commissioner (CT),
Secunderabad Division, Nampally,
Hyderabad, and another.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.23267 OF 2006

O R D E R
(Per Sri Justice J.Chelameswar)

The petitioner is a proprietary concern carrying on the business of preparation of food and eatables and a registered dealer on the rolls of the 2nd respondent under A.P. VAT ACT, 2006. For the assessment year 2005-2006, the petitioner firm was assessed by the 2nd respondent provisionally by an order dated 25.02.2006. Aggrieved by the same, the petitioner carried the matter in appeal before the 1st respondent. It appears that the said appeal was rejected on the ground that the petitioner did not comply with the statutory requirement of depositing 12.5% of the disputed tax as prescribed under Section 31 of A.P. VAT Act. Hence, the present writ petition with a prayer as follows:

“... Hon'ble Court may be pleased to issue an appropriate writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the impugned order dated 25.07.2006 passed by the 1st respondent in appeal No.Nil, GI.No.31/2006 for the assessment year 2005-06 under the Act as illegal and unjustified in the facts and circumstances of the case, and pass such other ...”

-

Heard the learned Government Pleader.

Learned counsel for the petitioner submitted that no notice was issued to the petitioner before rejection of the appeal. Apart from that, the petitioner has since deposited the abovementioned amount of 12.5%, it is therefore, prayed that the petitioner be given an opportunity to have this appeal heard on merits in the interest of justice.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the admission stage itself by directing the 1st respondent to consider the appeal of the petitioner subject, of course, to the condition that the appeal is otherwise in accordance with law.

With the above direction, the writ petition is disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

10th NOVEMBER, 2006
PGS

**THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO**

**WRIT PETITION No.23267 OF 2006
(Per Sri Justice J.Chelameswar)**

10th NOVEMBER, 2006